Strengthening the Court of Accounts of Madagascar

TANTANA

USAID – IDI (Agreement No. 72068721IO00001)

Performance Reporting

Jan 2023 - Sep 2023

Contents

Introduction

This document reports on the progress of the project "Strengthening the Court of Accounts of Madagascar (TANTANA)" from January 1st, 2023, to September 30th, 2023.

The terms of reference for the project are established by:

- The Agreement for Strengthening the Court of Accounts of Madagascar between USAID and IDI (ref 72068721IO00001). November 2020.
- The Document "Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 – 2025". Established by Cour des Comptes of Madagascar, IDI and USAID. November 2020.
- The Cooperation Agreement between the Cour des Comptes of Madagascar and IDI. November 2020.
- The Annual Plan 2020-21 adopted by the Project Steering Committee on 4th February 2021.
- The Annual Plan 2022 adopted by the Project Steering Committee on 21st December 2021.
- The Annual Plan 2023 adopted by the Project Steering Committee on 21st November 2022.

The document assesses the overall progress made during the period and reports on the results achieved, the performance indicators, the activities carried out and the resources mobilized. It also refers to the project risks and the main priorities and activities planned for 2024.

Overall progress

Throughout 2023, the TANTANA project prioritized establishing robust and sustainable foundations for capacity-building activities. The project made progress towards the three Strategic Outcomes the CdC has set in their Strategic Plan:

1. **The SAI contributes to promoting the integrity, accountability and transparency of public bodies taking into consideration the State priorities.**

TANTANA has provided on-the-job support to a higher number of audits in 2023 compared to previous years (11 audits supported in 2023 compared to 6 in 2022 and 5 in 2021). This benefitted both the CdC and the Financial Tribunals. The support was provided through a more structured protocol to increase the value added that peers can bring in. The SAI has demonstrated agility when revising audit priorities throughout the year, as a commitment to align with the State priorities. Moreover, several workshops and trainings aimed at strengthening the SAI's ability to perform ISSAI compliant audits and jurisdictional controls. The CdC has built on a core team of trainers within the SAI to champion more standardized audit methodology. They also collaborated with experienced national stakeholders and peers from partner SAIs on many aspects of their control functions.

2. **The SAI's actions are credible, visible, and accessible to the general public.**

As a major step towards visibility and accessibility, the Financial Tribunals of Toamasina, Toliara, and Fianarantsoa presented the annual public report along with a showcased report specific to their locality in remote rural municipalities. The peer from CdC France coached the Financial Tribunals staff for a more impactful and visible communication with media and citizens. The reports presentations were all followed with training sessions with local authorities to raise awareness on common issues noted in their financial management and ways to improve it. Additionally, CdC Madagascar strengthened their communication structure to be more efficient and reactive on their website and social media, with stronger contributions from the Prosecution Office.

Besides, CdC Madagascar was present in multiple international stages and leveraged those platforms to learn from best practices, enhance collaboration with local and international partners and further sustain their credibility. A symposium was held in Antananarivo to foster the impact of the SAI work towards good governance over public funds.

These events collectively advanced the objective of establishing CdC Madagascar actions as credible, visible, and accessible for the benefit of the general public.

3. **The SAI promotes a transparent and performance culture in order to become a model institution.**

Following the promotion of the CdC position in the 2023 budget law, TANTANA project is providing support in designing a credible budget and program proposal and continuing the advocacy for more financial autonomy of the SAI. The CdC also took the lead for publishing their second performance report, with a revised set of indicators for their strategic objectives. As for the execution and monitoring of the SAI annual plan, the Financial Tribunal of Toliara was more involved, and it is planned to include all the Financial Tribunals even in the design phase in the last quarter of 2023.

The project continues to support the design of key governance structures. For instance, on the management of the SAI ICT resources, from which the Financial Tribunals could also benefit, with a stronger governance and new equipment. Besides, a majority (58%) of the CdC staff received training to better use Excel and other digital tools available to them for higher performance in their daily work.

Overall, good progress was made across all components of the project, despite changes in priority along the year.

Picture 1 Audit methodology cell advanced training with peers

Results achieved & performance indicators

The project has already achieved most of the targets set by the Result Framework for 2023, although the year is not yet over.

Table 1 provides the status on 30th September 2023 of the "Results Framework"[1] with performance indicators and targets referring to 2023.

The project has already achieved most of the 2023 Expected Results (project inputs level) set by the Result Framework for 2023, although the year is not yet over:

- Indicator for the Expected Result 4.1 (Agreed support is implemented) might fall below target by end of the year, due to multiple changes in priority delaying activities initially planned. This includes for example the prioritization of the audit of JIRAMA, suspending many of the audits scheduled, the postponing of the 2023 annual public report and restriction of other communication or stakeholder engagement activities due to the elections period. However, most activities planned were carried out or at least in progress at the time of this report and changes of priority in the project were discussed and agreed between IDI and the CdC throughout the year.

- The indicators for the Expected Result 4.2 (Broad participation of SAI staff) already exceeds the targets. There is a larger actual involvement of staff than targeted, as well as a higher rate of female participation. One of the highlighted activities with wide participation in the SAI was Excel trainings. See Annex 1for details about the CdC staff participation in main activities and details of the male/female participation.

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[1] See in 0 the Project Result Framework.

- The indicator for the <u>Expected Result 4.3</u> (Quality and relevant support) is also expected to meet the target. Available surveys show a good satisfaction rate from activities participants. However, the final 2023 global annual survey will only be available early 2024 to confirm this rating.

- The indicator for the <u>Expected Result 4.4</u> (Active partnerships) has also met the target. Three SAI (France, Morocco and Norway) have been providing support to the project, with a significant increase in contributions from SAI France, including on-the-job support to selected audits. In addition, the Canadian Audit and Accountability Foundation (CAAF) has provided support to the SAI trainers for gender.

The positive trend of the indicators at the level 4 (Project Inputs) would contribute – in the medium and long term – to achieving the Expected Results at higher levels:

- Level 1 SAI Impact
- Level 2 SAI Strategic outcomes
- Level 3 SAI capacities and strategic outputs
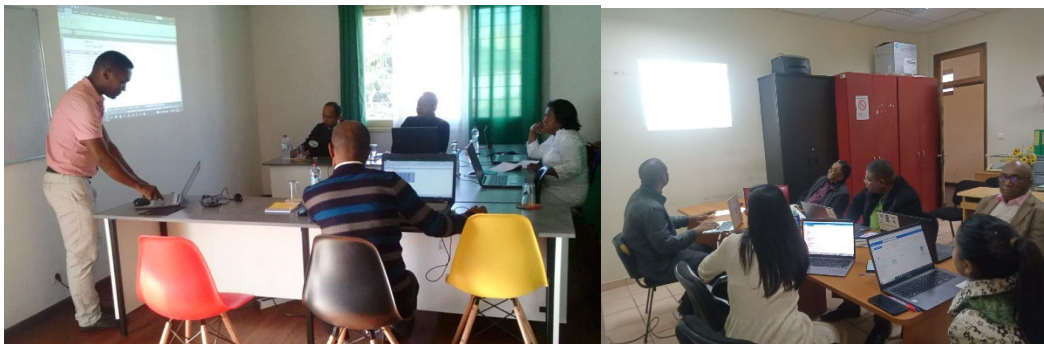
Picture 2 Training on Excel for the greffe group (left) and on use of office software for the Parquet

Table 1 Result Framework – List of Expected Results for 2020-2023

No	Expected results	Setting the indicator	Measurement and responsibility	Base	Target / Real	2020	2021	2022	Target : 2023 Real : September 2023
4.1	Agreed support is implemented	Percentage of project activities agreed to in the annual plan completed during the year	SAI Annual Performance Report / Project Monitoring System	NA	Target	80%	90%	90%	90%
					Real	(*)	(*)	79% (estimate)	56 % (An additional 24 % is expected to be achieved by end of 2023)
4.2	Broad participation of SAI staff	(a) Cumulative number of SAI staff participating in project-funded training - b) Female participation rate	ISA Annual Performance Report / Project Monitoring System	NA	Target	a) 20 b) 40 %	a) 40 b) 40 %	a) 60 b) 40 %	a) 80 b) 40 %
					Real	a) 30 b) 57%	a) 204 (main activities) b) 48%	a) 70^2 b) 47 %	a) 157^2 b) 50 %
4.3	Quality and relevant support	Average SAI staff satisfaction and perceived project quality, on a scale of 1 to 5	Annual anonymous survey of all staff	NA	Target	NA	4	4	4
					Real		(Feed-back satisfaction from webinars in average >4)	4.39 Average rating on trainings and activities satisfaction survey	4.4 (Average rating on available trainings satisfaction survey as 2023 annual survey not available yet)

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[2] If one CdC staff member has participated to multiple activities, they have only been counted once.

						2	3	4	4
4.4	Active partnerships	Cumulative number of providers involved in providing support through the project. Examples: SAI, university or school, regional organization and civil society organizations, including organizations working on gender equality.	Project monitoring system	NA	Target				
					Real	3 SAI (1 University 1 ECA)	4 SAIs	4 SAIs (1 EITI)	4 (SAI Norway, France, Morocco, CAAF)
4.5	Effective project delivery	General conclusion of the project evaluation (scale : project results entirely / mostly / partially / not achieved)	Evaluation reports published on IDI website	NA	Target				Partly (mid-term)
					Real				Ongoing mid-term review

Legend
(*) The project agreement was signed in 20 November 2020. Activities planned for December 2020 were all carried out, further activities were added (e.g .support to Covid-19 audits).
Target achieved - In progress: final target to be measured by a satisfaction survey

Milestones for 2023

The project had established milestones for each of the components. The status of the milestones is as follows:

Table 2 Status of milestones for 2023

SAI capacities and outputs (project components)	Milestone 2023	Tentative deadline	Status as of September 30, 2023
1. Audits of high national relevance are conducted and reported based on ISSAIs	1.1. The CdC publishes an audit report on gender issues (supported on-the-job)	Q4	**In progress** Supported gender audit is ongoing and expected to be reported by Q4 2023.
	1.2 The CdC publishes 2 compliance/performance audit reports (supported on-the-job).	Q4	**In progress** At least two of the supported performance and compliance audits are planned to be reported by Q4 2023.
	1.3. The CdC publishes a financial audit report (supported on-the-job).	Q4	**In progress – at risk** Supported financial audit has been put on hold due to mobilization of the team on other priority audits. Therefore, the report might only be available in 2024.
	1.4. The CdC publishes a follow-up report on Covid-19 audits (supported on-the-job).	Q4	**Achieved**
	1.5. The Financial Tribunal published a report (supported on-the-job).	Q4	**In progress** At least one of the supported audits performed by Financial Tribunal of Fianarantsoa is expected to be reported by end of 2023.

	1.6. Audit Manuals adopted, introduced and disseminated within the CdC's staff.	Q3	**Achieved** IDI audit manuals were introduced and adopted by CdC and Financial tribunals. A general introduction training was performed in February 2023.
2. Quality and efficiency of the jurisdictional controls ("traditional mission") are enhanced	2.1. A list of measures to improve the jurisdictional procedure is submitted to the President of the CdC.	Q3	**In progress** The chamber in charge of jurisdictional controls have enforced measures to improve the procedure, although this has not yet been formally submitted to the President of the CdC.
3. The legal framework is improved, and institutional independence strengthened	3.1. The CdC approves the Communication plan for enhancing the presentation of the Rapport Public and involving the Financial Tribunals.	Q3	**In progress – at risk** A first draft of the communication plan has been elaborated with the support of the peers. However, this has not been formally approved by the CdC management and not considered as a priority due to the suspension of the Rapport Public in 2023.
	3.2. A summary of the Rapport Public is published in Malagasy.	Q4	**Not achieved – Postponed to 2024** The Rapport Public will not be presented in 2023 due to the elections.
	3.3. A symposium (Colloque de la CdC) on Public Financial Management is held (participants include key stakeholders).	Q3	**Partially achieved** Although planned on May 2023, the symposium was

			finally restricted to internal staff only with contributions from SAI France peers, due to
	3.4. The CdC keeps the webpage updated (reports & main news).	Q4	**Achieved**
4. The CdC external communication is improved, including communication with the National Assembly, Government, civil society and media	4.1. A meeting of the Project Support Group is organized to present to the Annual Program of the CdC and identify financial needs.	Q1	**Not achieved** Despite the push from the project team, the CdC has decided not to hold PSG meetings but to rather share information on a bilateral format.
5. Strategic management and core internal governance systems are strengthened	5.1. The CdC adopts the 2024 Annual Work Program (PTA360) (Programme de vérification).	Q3	**In progress** Majority of activities around the 2024 Annual Work Program are scheduled in November 2023.
	5.2. The CdC publishes the 2022 Annual Performance Report.	Q4	**Achieved**
	5.3. An Action Plan to enhance Ethics and Integrity framework is submitted to the President of the CdC.	Q3	**In progress** The activities related to Ethics and Integrity have been initiated but was postponed to later in the year due to availability and competing priorities.
6. Digital tools and software are utilized for greater audit quality and organizational efficiency	6.1. Interconnection enhanced at the CdC.	Q3	**Achieved**
	6.2. The project team delivers the ICT equipment and the TFs put it in operation.	Q3	**In progress** The delivery of the ICT equipment to the TF is underway and expected to be completed by end of November 2023.

	6.3. Initial ICT Governance structures and procedures are in place.	Q2	**Achieved**
7. A sufficient number of qualified and motivated staff (female and male) are available	7.1. Gender awareness training delivered in at least 2 of the Financial Tribunals and staff acquire core learning objectives in Gender issues (following CAAF workshops).	Q4	**Achieved**
	7.2. The CdC approves the Professional Training Plan 2024	Q4	**Not achieved** The strategy for the gap analysis has changed over the year and the end product is still pending and expected by end of 2023.
	7.3. At least 1/3 of clerical staff received training on office management tools.	Q3	**Achieved**
8. Project management	8.1. The ECS delivers two information sessions on the project addressed to CdC's staff.	Q4	**Achieved**

Nine milestones have been achieved, 9 are in progress including 2 at risk and 4 are not achieved due to change in priority.

Picture 3 Gender trainings with CAAF-trained trainers

Summary of key achievements and activities

The key achievements and activities for 2023 are summarized below:

- Providing on-the-job support to a selection of audits, this includes:
  - Technical and financial support to the following audits carried out by the CdC:
    - Rice sector audit – Growth chamber (continued from 2022)
    - INSTAT financial audit – Growth chamber (continued from 2022)
    - Personnel management in Toamasina municipality – TF[3] Toamasina (continued from 2022)
    - Food security performance audit – Social chamber
    - Public Primary Schools performance audit – Growth chamber
    - Fisheries performance audit – Infrastructure audit
    - QMM mining proceeds audit – TF Toliara
    - Gender audit on SDG5 implementation measures – cross-chamber
    - Procurements compliance audit – TF Fianarantsoa
    - JIRAMA review – cross-chamber (with the support of an expert from civil society)
    - Climate change environmental audit – Governance chamber
  - Kick-off webinar with peers at the start of the audits
  - Peers visit in Madagascar during the planning phase and regular update sessions throughout the audits, in line with a defined audit support protocol
  - Staff-wide introduction training to audit manuals
  - Advanced training and coaching sessions with the methodology team, disseminating the learnings to all audit teams
  - Ad hoc touchpoints over the course of the audits to review key audit documents and provide feedback and advice

  Components targeted: C1, C3

- Empowering the SAI to run training on gender and audit methodology:

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[3] TF: Tribunal Financier – regional body of the CdC

- A group of trainers selected from the participants of the CAAF[4] "train the trainers" session in 2022 was coached by CAAF and the project team to design and deliver gender trainings to the TF Antsiranana and Fianarantsoa
- Advanced trainings were provided to a "methodology cell" with representatives of different functions of the CdC and a few PESA-P[5] and ISSAI-certified members. Trainings include:
  - Report writing
  - Quality control
  - Evidence collection
  - Planning matrix
  - Risk analysis
  - Sampling
  - Training techniques
- They have been empowered to deliver the manuals introduction training to the TF Fianarantsoa and Toliara.
- The Prosecutor Office (*Parquet*) received a dedicated training to design the support they wish to receive to better perform in their role as the prosecution

Component targeted: C1, C7

- Advancing the backlog clearing for jurisdictional controls through the following:
  - The control procedure for jurisdictional controls was reviewed in collaboration with peers from SAI France and SAI Morocco
  - The jurisdictional chamber was supported to perform controls on-the-spot to understand anomalies noted and clear ambiguities blocking the analysis of the pending accounts
  - A situational analysis was conducted over the CdC archives management (staffing, routines, appropriateness of the storage spaces, etc.) in collaboration with SAI France peer and resulted in an action plan adopted at the CdC level. Some of the measures have already been implemented or are in progress.

Component targeted: C2, C6

- Supporting and enabling the CdC participation in various international stages for sharing and learning, including:
  - The conduction of audits of the Southern African Development Community (SADC)
  - The Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) forum on ethical public financial management and Accountability
  - The AISCCUF (Association des institutions supérieures de contrôle ayant en commun l'usage du français, association of SAIs using French) professional seminar on monitoring of Covid-19 public spendings and implementation of sustainable development goals
  - The AFROSAI Women Leadership Academy

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[4] CAAF: Canadian Audit and Accountability Foundation
[5] PESA-P : IDI certification on Professional Education for SAI Auditors.

Component targeted: C3

- Carrying out project coordination meetings and routines:
  - The Project Steering Committee met on March 6th, 2023, to agree on the 2022 project performance report, revise the project result framework and discuss project status. Next meeting is scheduled on November 29th, 2023.
  - The Monitoring and Coordination Team (Équipe de Coordination et de Suivi, ECS) has has met 8 times in 2023, in addition to daily contacts and interactions between the members of the ECS
  - IDI team participates every month in the Management meeting of the CdC (*réunion de Staff*) to inform on TANTANA activities and coordinate plans with the CdC
  - The ECS team produces the TANTANA newsletter to share updates on the project activities and upcoming dates. This is shared with the CdC, the resource people and the partners.

Component targeted: C8

- Identifying and encouraging synergies between the CdC and the stakeholders:
  - The CdC has organized a symposium to reflect as an institution on how to increase the impact of their control work.
  - Three TF supported for the presentation of the 2022 annual Public Report also held an awareness workshop with the local authorities in remote locations to help reduce issues in the management of public funds in decentralized instances.
  - IDI participated in various meetings and presentations with other technical and financial partners involved in Madagascar public finance sector where potential impact on CdC activities were discussed and synergies could be leveraged between the partners.

Component targeted: C3, C8

- Enhancing the visibility of the CdC and TF:
  - The CdC significantly increased the frequency of their communication on Facebook and their website, in an effort to be more accessible. The Annual Public Report was made available on the website and its presentation in the capital and in the regions by the TF was streamed and recorded live on social media with the support of the peer. They also distributed for the first time a simplified version of the report, boosting the citizens and donors' awareness and support of the CdC work.
  - Following an in-person workshop with the peer from CdC France, a communication plan proposal was made with the internal governance structure for its implementation.
  - Three TF presented the 2022 annual Public Report along with a specific audit they published in remote locations with little exposure to the CdC work, and took the opportunity for an increased media coverage and training for the local authorities.

Component targeted: C3

- Enhancing the strategic management routines of the CdC:
  - The *greffe* was support to monitor and follow up more closely the execution and revision of the CdC annual work programme.
  - The indicators to assess the achievement of the CdC strategic plan were revised to be more realistic.

Component targeted: C5

- Strengthening ICT governance and capacity of the CdC and TF:
  - The CdC carried out an inventory of their IT equipment and was able to equip all required users with laptops, without any additional procurement from the project. Moreover, TANTANA focused the CdC procurement on enforcing a standardized software set-up for all these users (Microsoft Office, Exchange and Teams licenses) for a homogeneous management of change across the organization.
  - Majority (58%) of the CdC staff (magistrates, *greffe* and support staff) benefited from trainings on Excel provided by a professional trainer.
  - The ICT manager supported the CdC ICT team to deliver support and training to familiarize all users with through small group trainings. They also established basic helpdesk and monitoring procedures as an initial start for a stronger ICT governance.
  - The CdC management has boosted and promoted the usage of professional email accounts and available office tools.
  - The 6 TF are also receiving IT equipment and training to maximise their use of the provided office tools.

Component targeted: C6, C3

Annex 1 provides a more detailed list of the activities carried out.

Picture 4 Workshop with peers on various audits (Fisheries audit on the left and procurement audit on the right)

Picture 5 Laptops donation for the Financial Tribunals

Mobilization

The below table summarizes the expenditure and cost-sharing of the project.

Table 3 Total expenditure & Cost Sharing (USD)

Period	Total - USAID-Project funds	Cost-sharing
20 Nov 2020 – 31 Dec 2020	$30 156	$21 899
1 Jan 2021 – 31 Dec 2021	$391 494	$158 677
1 Jan 2022 – 30 Sep 2022	$376 425	$125 331
1 Jan 2023 – 30 Sep 2023	$698 785	$81 080

Sources: Quarterly financial reports (SF-425) submitted to USAID. (NOK/USD rate applied: 10.54)

More detailed information is provided in Table 4, in Annex 3 and in the excel file attached to this report.

Table 4 Budget & Actual expenditure per Component Jan-Sep 2023 (USD) (excluding cost-sharing)

Project component	Budgeted	Actual	Deviation %
C1 High Quality audits	$256,750	$371,649	+45%
C2 Jurisdictional controls	$42,521	$38,914	-8%
C3 External Communication	$121,837	$47,904	-61%
C4 Independent and legal framework	$15,422	$296	-98%
C5 Strategic change Management	$145,855	$16,057	-89%
C6 Digital tools	$86,101	$116,820	+36%
C7 HR and professional development	$84,981	$33,035	-61%
C8 Project Management coordination	$115,192	$74,110	-36%
Grand Total	**$868,658**	**$698,786**	**-20%**

Sources: Quarterly financial reports (SF-425) submitted to USAID (USD/NOK rate applied: 10.54)

Actual expenditures are overall below set budget up to September 30, 2023 by 20%. Notable deviations can be observed across almost all components and in both directions :

- High quality audits (C2): the number of supported audits (11 including carryover) is significantly higher than the projections in end of 2022. However, each of the audits took the

support as an opportunity to perform more in-depth controls and extend the time and areas they cover for controls on-the-spot. Additionally, the advanced training for the methodology team was decided later in 2023, after the general audit manuals introduction in February 2023.

- External communication (C3): events on communication and stakeholders engagement such as the symposium were cancelled on last minute due to caution or restriction related to the election period, hence the lower spendings in this area.
- Independent and legal framework (C4): activities carried out in this component only consisted of lobbying during meetings with partners and donors. Planning travels or other costs was not deemed necessary at this stage.
- Strategic change Management (C5): scheduled activities such as various workshops on ethics or budget were cancelled due to changing priorities.
- Digital tools (C6): the enforcement of a general ICT set-up for the CdC and the purchase of equivalent equipment and software for the TF result in additional costs overall, but with follow-up measures to enforce more sustainable governance and control over these materials.
- HR and professional development (C7): the strategy to carry out activities in this area was changed during the year towards less costly alternatives.
- Project management coordination (C8): the ECS team opted for less expensive but more frequent activities on the project management side. For instance, newsletters were produced instead of the information sessions. This is also to promote the use of digital channels for internal communications.

Risk analysis

The risks as well as the mitigation measures already identified in the awarding agreement remain valid (see Attachment 2, page 10 of the agreement).

Risk related to the Covid-19 pandemic is lower now, but the presidential elections in November 2023 bring additional uncertainty, which is reflected in multiple replanning and priority changes during the year. This will continue over the upcoming months as decisions are made around the elections.

The updated risk analysis is included in Annex 4.

Plan & intended outputs for next period

The project will focus on the following priorities in the until the end of 2023 / early 2024:

Output per project component	Target date
C1 Quality Audit	
• Continue providing on-the-job support to the pilot audit assignments in line with the agreed protocol	March 2024
• Support the finalization of customized and practical methodology guides for audits and Public Policy Evaluation	December 2023
• Support the methodology cell in training their colleagues with the guides	March 2024
• Support the methodology cell in delivering audit manuals introduction training to the 4 remaining TF	November 2023
C2 - Jurisdictional Controls	

• Facilitate access to public finance systems managed by the Ministry of Finance	March 2024
C3 – External Communication & stakeholders' engagement	
• Support the preparation of the annual report communication plan	March 2024
• Support the communications around the 2023 annual report in the capital and in the regions (if possible after the elections)	March 2024
C5 – Strategic management	
• Support the annual planning exercise including the organization of a planning seminar for the CdC and the TF	November 2023
• Provide ongoing support for improving internal governance	December 2023
• Deliver training on ethics and integrity	January 2024
• Design an action plan for ethics and integrity	March 2024
• Workshop on SAI governance and leadership for top management	September 2024
C6 – ICT tools and internet	
• Deliver ICT equipment and trainings to the TF	November 2023
• Continue to support the action plan for archives management	March 2024
C7 – Qualified and motivated Staff – HR	
• Carry out a gap analysis on competencies of the CdC	March 2024
• Support the drafting of an initial CdC training plan	March 2024
• Deliver gender trainings to the remaining TF	March 2024
C8 – Project Management	
• Facilitate the mid-term review of the project	December 2023
• Prepare the strategy for the second half of the project	December 2023
• Support the organization of the next Project Steering Committee	November 2023
• Continue to support the release of regular project newsletters	March 2024

Conclusions

The project is progressing well towards supporting the strategic plan of the SAI, despite various changes in priority.

2023 was marked by a higher number of audits supported on-the-job with the help of the peers, including audits conducted by the TF. This support followed a specific protocol agreed between the CdC and IDI, to set expectations for the various participants and minimum output they need to achieve.

The focus for the year was to empower the SAI to gradually take more of a lead role in disseminating knowledge and best practices in the institution, through the constitution of a team of trainers who benefits from advanced trainings and coaching, as it was the case for audit methodology, gender and inclusion, and usage of the ICT tools.

The next steps include preparing the SAI to leverage built capacity and use it more autonomously as part of their daily job. This applies for instance when improving the budget and work programming mechanisms, to reduce the dependence on external support.

Picture 6 Workshop with peers on archives management (left), visit of the CdC archiving spaces (center) and delivery of handbooks and protective equipment (right)

Annexes

Annex 1.   CdC staff participation

Main activities and CdC staff participants count – Male & female staff (January 2023 – September 2023) – Source: IDI Blue Events registration.

Event / activity	Component	Location city	Dates	Female	Male	Total	% Female
Workshop on Public operations accounting codes	C2, C1	Antananarivo	15.01.2023 - 16.01.2023	20	22	**42**	48%
2023 Excel training (advanced level)	C6	Antananarivo	22.01.2023 - 22.01.2024	19	17	**36**	53%
2023 Excel training (beginner / intermediate levels)	C6	Antananarivo	15.01.2023 - 22.06.2023	20	6	**26**	77%
Training gender trainers	C1, C7	Antananarivo	22.01.2023 - 24.01.2023	2	1	**3**	67%
General introduction to audit manuals	C1	Antananarivo	05.02.2023 - 09.02.2023	33	32	**65**	51%
CdC ICT governance lead visit to IDI office	C6	Oslo	08.02.2023 - 09.02.2023	1		**1**	100 %
Introduction to Environmental auditing & Clean water and sanitation webinar	C1	Jaipur	12.02.2023 - 16.02.2023	1		**1**	100 %
Workshop with peers on jurisdictional controls and archiving	C2, C6	Antananarivo	12.03.2023 - 16.03.2023	17	23	**40**	43%
Introduction to audit manuals in Toliara	C1	Toliara	02.04.2023 - 04.04.2023	12	12	**24**	50%
Presentation of the 2022 Annual public report by the Financial Tribunal of Toliara	C3	Morondava	13.04.2023 - 19.04.2023	3	3	**6**	50%
Controls on-the-spot for the jurisdictional controls	C2	Manakara	14.04.2023 - 22.04.2023	2	1	**3**	67%
Planning workshop with peer for the fisheries audit	C1	Antananarivo	23.04.2023 - 26.04.2023	3	3	**6**	50%
Symposium on the use of the CdC work	C3	Antananarivo	01.05.2023 - 01.05.2023	25	16	**41**	61%
Planning workshop with peer on the CUT Human Resources audit of TF Toamasina	C1	Toamasina	30.05.2023 - 05.06.2023	1	4	**5**	20%
Planning workshop with peer on the QMM mining proceeds audit of TF Toliara	C1	Toliara	07.05.2023 - 11.05.2023	2	3	**5**	40%
Presentation of the 2022 Annual public report by the Financial Tribunal of Fianarantsoa	C3	Fianarantsoa	09.05.2023 - 12.05.2023	2	4	**6**	33%
Review of the CdC strategic plan indicators	C5	Antananarivo	23.05.2023 - 24.05.2023	4	8	**12**	33%

Advanced training for the methodology cell (report writing and quality control)	C1	Antananarivo	05.06.2023 - 07.06.2023	7	2	**9**	78%
Workshop with the Parquet (Prosecution)	C1, C7	Antananarivo	12.06.2023 - 12.06.2023	4	7	**11**	36%
Controls on-the-spot for the jurisdictional controls	C2	Farafangana	11.06.2023 - 19.06.2023	1	2	**3**	33%
Presentation of the 2022 Annual public report by the Financial Tribunal of Toamasina	C3	Toamasina	19.06.2023 - 23.06.2023	3	4	**7**	43%
Workshop with peers on the food security audit	C1	Antananarivo	19.06.2023 - 29.06.2023	4	5	**9**	44%
Gender Training in the TF Antsiranana	C1	Antsiranana	03.07.2023 - 05.07.2023	8	3	**11**	73%
International Forum of evaluators	C1	Luxembourg	03.07.2023 - 05.07.2023	1		**1**	100 %
Controls on-the-spot for the jurisdictional controls	C2	Mananjary	28.07.2023 - 05.08.2023		3	**3**	
Controls on-the-spot for the public procurement audit by TF Fianarantsoa	C1	Farafangana	01.07.2023 - 07.07.2023	1	4	**5**	20%
Controls on-the-spot for the QMM mining proceeds audit of TF Toliara	C1	Taolagnaro	30.07.2023 - 11.08.2023	1	3	**4**	25%
Controls on-the-spot for the public procurement audit by TF Fianarantsoa	C1	Farafangana	29.07.2023 - 11.08.2023	3	3	**6**	50%
AISSCUF professional seminar on monitoring of Covid-19 public spendings and implementation of sustainable development goals	C1	Bucharest	10.07.2023 - 12.07.2023		2	**2**	
Workshop with peers on the public procurement audit by TF Fianarantsoa	C1	Fianarantsoa	23.07.2023 - 27.07.2023	2	4	**6**	33%
Controls on-the-spot for the food security audit	C1	Toliara	25.08.2023 - 06.09.2023	1	4	**5**	20%
JIRAMA audit support: recruitment of energy expert consultant	C1	Antananarivo	09.08.2023 - 14.08.2023		1	**1**	
Controls on-the-spot for the food security audit	C1	Taolagnaro	05.08.2023 - 20.08.2023	2	3	**5**	40%
SADCOPAC meeting on ethical public financial management and accountability	C3	Durban	30.09.2023 - 05.10.2023		1	**1**	
Advanced training for the methodological team	C1	Oslo	04.09.2023 - 14.09.2023	8	4	**12**	67%
Controls on-the-spot for the Gender audit	C1	Toliara	10.09.2023 - 20.09.2023	4	1	**5**	80%
Participation to AFROSAI Women Leadership Academy	C7	Yaounde	17.09.2023 - 21.09.2023	2		**2**	100 %

Controls on-the-spot for the fisheries audit	C1	Mahajanga	16.09.2023 - 23.09.2023	3	3	**6**	50%
Controls on-the-spot for the fisheries audit	C1	Antsiranana	24.09.2023 - 29.09.2023	4	1	**5**	80%
Controls on-the-spot for the gender audit	C1	Antsiranana	24.09.2023 - 29.09.2023	4	1	**5**	80%
Controls on-the-spot for the gender audit	C1	Nosy Be	02.10.2023 - 05.10.2023	2	1	**3**	67%
Controls on-the-spot for the audit mission on fisheries in Toliara	C1	Toliara	03.10.2023 - 10.10.2023	4	2	**6**	67%
Forum of Jurisdictional SAIs on the fight against fraud and corruption	C1, C2	Bangkok	15.10.2023 - 16.10.2023		2	**2**	
				79	**78**	**157**	50%

Annex 2.   Result Framework

No	Résultats attendus	Définition de l'indicateur
	Niveau 1 ISC Impact	
1.1	Les audits ont un impact positif au bénéfice des citoyens	Conclusion générale de l'analyse d'impact (échelle à déterminer)
	Niveau 2 Résultats stratégiques	
2.1	L'ISC contribue à la L'ISC contribue à la promotion de l'intégrité, de la redevabilité et de la transparence des organismes publics en corrélation avec les priorités de l'Etat	Suite donnée aux audits externes. (Indicateur PEFA PI-30.3)
2.2	L'ISC est crédible, visible et accessible au grand public.	Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
2.3	L'ISC est une institution modèle de promotion de la transparence et de la performance.	Cycle de planification stratégique (ISC-3) Environnement interne de contrôle Ethique, intégrité et structure organisationnelle (ISC-4. i)
	Niveau 3 Capacités ISC et extrants stratégiques	
3.1	Des audits de grande pertinence pour le pays sont effectués et communiqués sur la base des ISSAI	Champ de l'audit (ISC-8)
3.2	Amélioration de la qualité et de l'efficacité des contrôles juridictionnels (« mission traditionnelle »)	Résultats du contrôle juridictionnel (ISC-20)
3.3	Le cadre juridique est amélioré et l'indépendance institutionnelle renforcée	Indépendance de l'ISC (PEFA PI 30.4) Indépendance de l'ISC (ISC-1) Mission de l'ISC (ISC-2)
3.4	La communication externe du CdC est améliorée, y compris la communication avec l'Assemblée nationale, le gouvernement, la société civile et les médias	Communication avec les pouvoirs législatif, exécutif et judiciaire (ISC-24). Communication avec les médias, les citoyens et les organisations de la société civile (ISC-25)
3.5	Le management stratégique et les principaux systèmes de gouvernance interne sont renforcés	Cycle de planification stratégique (ISC-3) Environnement de contrôle organisationnel (ISC-4) Leadership et communication intern (ISC- 6)
3.6	Introduction d'outils et de logiciels numériques pour améliorer la qualité de l'audit et l'efficacité organisationnelle.	Gestion financière, actifs et services de soutien (ISC-21. ii)
3.7	Avoir un nombre suffisant de personnel (hommes et femmes) qualifié et motivé disponible.	Gestion des ressources humaines (ISC-22) Perfectionnement professionnel et formation (ISC-23)
	Niveau 4 Sorties de projet	
4.1	Un soutien convenu est mis en œuvre	Pourcentage des activités de projet convenues dans le plan annuel achevées au cours de l'année
4.2	Participation large du personnel de SAI	a) Nombre cumulé d'agents de l'ISC participant à des formations financées par le projet b) Taux de participation des femmes
4.3	Qualité et soutien pertinent	Satisfaction moyenne du personnel des ISC et qualité perçue du projet, sur une échelle de 1 à 5
4.4	Partenariats actifs	Nombre cumulé de prestataires impliqués dans la fourniture d'un soutien via le projet. Exemples : ISC, université ou école, organisation régionale et organisations de la société civile, y compris les organisations qui travaillent sur l'égalité des sexes.
4.5	Livraison efficace du projet	Conclusion générale de l'évaluation du projet (échelle : résultats du projet entièrement / principalement /partiellement / non atteints)

Annex 3. Financial situation of the project.

See the excel file provided for more details.

Expenses totals	Actuals Q4 2022	Actuals Q1 2023	Actuals Q2 2023	Actuals Q3 2023
a. Personnel	**$82,589**	**$86,608**	**$70,425**	**$50,734**
IDI Direct Staff Costs	$82,589	$86,608	$70,425	$50,734
c. Travel	**$70,227**	**$63,764**	**$86,654**	**$60,229**
Accommodation and conference costs	$26,237	$22,965	$21,766	$3,226
Consumables	$201	$1,203	$568	$82
Insurance	$38	$39	$20	
Per diem non IDI staff	$16,224	$13,559	$11,386	$27,975
Subsistence expense, reportable	$125	$187	$613	$350
Subsistence expense, taxable	$549	$632	$1,342	$903
Travel expense, non-reportable	$11,155	$6,706	$11,313	$878
Travel non IDI staff	$15,699	$18,473	$39,647	$26,814
d. Equipment	**$1,704**	**$471**	**$2,067**	**$773**
IT equipment	$1,704	$471	$2,067	$773
f. Contractual	**$14,291**	**$16,378**	**$7,953**	**$9,372**
Professional support fees	$14,291	$16,378	$7,953	$9,372
h. Other Direct Charges	**$14,015**	**$22,523**	**$8,319**	**$1,139**
Advertising	$2,797	$304	$231	
Bank and card fees	$49	$37	$26	$108
Gifts	$150			
Graphic design	$4,865			
Newspapers, magazines, books etc.			$120	
Office requisitions	$890	$4,584		
Official dinner and social		$63		$85
Postage				$163
Printing of professional materials	$2,199	$3,393	$2,010	$784
Software	$34			
Staff Education and Training	$752	$1,826	$1,633	
Telecom	$2,277	$12,317	$4,299	
i. Indirect Charges	**$28,157**	**$29,618**	**$23,935**	**$17,380**
IDI Allocated Overhead Costs	$16,425	$15,585	$12,207	$8,899
IDI Allocated Staff Costs	$11,732	$14,033	$10,991	$8,012
Other service			$736	$469
L1. Cost Share	**$247,422**	**$247,422**	**$247,422**	**$247,422**
Government share estimate	$19,674	$19,674	$19,674	$19,674
In-kind contributions estimate	$227,749	$227,749	$227,749	$227,749
Grand Total	**$458,404**	**$466,784**	**$446,776**	**$387,050**

Annex 4. Risk Analysis, updated on 11th October 2023

Risk factors	Risk sub-factors	Control measures
1. Government and Parliament not endorsing the SAI vision	1.1. Insufficient institutional communication	Development of relations with government and parliament
	1.2.Lack of alignment of the work of the Court with the vision and priorities of the State	Involvement of the government and parliament in the implementation of the project through continuous dialogue
2. Non-adherence of development partners	2.1. Insufficient information exchange system with partners	Exchange and regular collaboration with development partners
3. Insufficient financial resources for the project	3.1. Insufficient development partners to finance the project	Awareness, involvement and mobilization of several partners in the implementation of the project
		Build partners' confidence in the internal coordination mechanism put in place
	3.2. Lack of coordination of support from development partners	
4. Staff not involved in the implementation of the project	4.1.Staff who do not share the Court's vision	Staff awareness
	4.2. Unmotivated staff	Improvement of the motivation system of verifiers
5. Lack of human resources planning	5.1. Insufficient number of verifying magistrates to cover all the tasks provided for in the project	Advocacy for staff recruitment
		Collaboration with peer SAIs for capacity building
	5.2. Capacity shortages professional	Establishment of a dedicated team
	5.3. Insufficiency or even absence of a structure dedicated to the implementation of the project	
6. Insufficient quality of support	6.1 Uncoordinated support	Strong and clear project management and coordination routines
	6.2 Lack of cultural sensitivity of support	Training of all resource persons in culture and country systems
	6.3 Support not relevant as to the most critical needs	Annual experience sharing of resource persons
	6.4 Support not adopted to absorption capacity	Resident advisors
	6.5 Support not adjusted to opportunities	
7. Insufficient frequency of support	7.1 Resource persons not available for key areas	Clarify availability of resource persons before committing to support areas
	7.2 Mobilized resource persons not able to contribute as expected	Make resource person agreements
	7.3 Funding less than expected or required	Mobilize several donors in a pool arrangement for the project
8. Persistence of the Covid- 19 pandemic	8.1 Difficulties in defining and planning activities.	Priority to implement ICT solution (CdC connectivity, equipment and services purchase)

	8.2 Limitations trips, meetings, audit descents....	The 2020 and 2021 Work Plan focuses on activities that can be carried out remotely: webinars, online workshop, meetings in Teams, online support…
	8.3 Impossibilities/difficulties in carrying out presential activities.	The risk related to Covid-19 is much lower as the situation is close to normal in 2023. However, project team remains prudent.
	8.4 Difficulties in quickly deploying long-term advisors.	The plan remains flexible - careful follow-up and possibility of change if the situation changes (vaccine, travel opportunities...).
		Gradual deployment of advisors (LTA and LTC) in 2021 and 2022.
		Measures to strengthen governance and strong leadership at the very beginning of the Project (more frequent ECS meetings, launch seminar and for Pairs, regular contacts, open "channels" of collaboration in Teams, etc.
9. Elections	9.1 Impossibilities/difficulties in carrying out presential activities due to instabilities linked to political events	The project team remains permanently attentive to the evolution of the political situation and prepared to reschedule activities if needed.
	9.2 Reduced communications to stay neutral	Extra caution was taken for external communication activities, and they are always subjected to advice and approval from the CdC management.

Modification